

## Instructions for completing 2018 Appointed Clergy Compensation Form

The 2018 Appointed Clergy Compensation form is to be completed using the steps below. The approved compensation information reported on the signed form is the compensation that will be effective on January 1, 2018. This data will be entered into the conference clergy compensation data base which generates the clergy pension calculation, graduated salary scale, and information used during the appointment making process. The accuracy of the data on this form is of great importance.

1. Enter the clergy person's name.
2. Using the dropdown arrow, enter the clergy classification: **AF**-Affiliate Member; **AM**-Associate Member; **DM**-Diaconal Minister; **DR**-Retired Diaconal; **FD**-Deacon in Full Connection; **FE**-Elder in Full Connection; **FL**-Full Time Local Pastor; **OA**-Associate member (other conference); **OD**-Deacon (other conference); **OE**-Elder (other conference or Methodist denomination); **OF**-Full Member (other denomination); **OP**-Provisional Member (other conference); **PD**-Provisional Deacon; **PE**-Provisional Elder; **PL**-Part Time Local Pastor; **PM** Probationary Member (under 1992 Discipline); **RA**-Retired Associate Member; **RD**-Retired Deacon; **RE**-Retired Full Elder; **RL**-Retired Local Pastor; **RO**-Retired Clergy (other conference or denomination); **RP**-Retired Provisional Member; **SY**- Supply Pastor.
3. Family Size – using the drop down arrow, select **Single** for clergy only; **Clergy +1** for clergy plus a spouse or child; **Clergy +2+** for clergy plus family of three or more; or **Clergy Couple** if your spouse is also an appointed clergy member of the Florida Conference.
4. Compensation will be effective on: 1-1-18 and was approved at a **Charge Conference or Mid-Year Change** (select appropriate radio button) held on: enter date of your charge conference.

5. Enter the information in the Appointment Data table for the current appointment only.  
GCFA number and name of the church where the clergy is appointed, City where the church is located.  
Housing Code: Use the drop down arrow to select the appropriate code. *P=Parsonage; H=Housing Allowance; N=Neither Parsonage nor Housing Allowance*  
**Housing Allowance:** This amount is paid to the clergy for housing purpose in lieu of a parsonage and is excluded for income tax purposes when reported to the IRS. (Box 14 on the W-2)  
**Housing Exclusion:** This is for tax purposes only. (Box 14 on the W-2) If the clergy is licensed/ordained AND appointed, they can complete a Housing Resolution form and deduct from federal taxes the amount they state, provided federal government requirements are met for receipts. The Housing Exclusion is not an additional amount added to compensation but rather part of the compensation designated for housing costs. *This does not affect the amount the church pays the clergyperson.*  
**Pension:** Clergy that meet the 50% appointment level are eligible and will be enrolled in the pension plan.

6. Enter the information in the Compensation and other Financial Information table for the current appointment only. *Enter numbers only, no commas or decimal points, i.e. \$60,000 = 60000*
  - a. In the first column, choose the Type of Support from the dropdown menu: Local Church, NCD (New Church Development), Equitable Compensation, Other. *If entering other, explain where indicated.*
  - b. In the second column, enter the Charge Conference Approved Salary (this includes all "cash" given to clergy as salary. **Health care supplement** is taxable income, but not pension eligible – question 5).
  - c. In the third column, enter the amount the Church pays for utilities. This should be a dollar amount, unless the church pays all of the utilities, in which case enter "All". (Note: If the church pays a Housing Allowance, any amount for utilities shall be reported as part of the Housing Allowance, not as a separate amount.)
  - d. In the fourth column, enter the Housing Allowance (amount to be paid to the pastor in lieu of a parsonage, if applicable.)
  - e. Parsonage Value column should automatically populate 25% of clergy compensation when "P" is chosen from Housing Code dropdown in first table. (Do not enter an amount here if P is not selected from Housing Code)
  - f. In the last column, enter the Health Supplement amount by choosing the amount from the dropdown menu that corresponds with clergy selection.

The first three amounts are half the stipend amount to be paid to each appointed clergy couple:

\$5,000 = single clergy

\$6,500 = clergy + 1

\$8,000 = clergy + 2

These amounts are for clergy appointed to one church/charge and not a clergy couple:

\$10,000 = single clergy

\$13,000 = clergy + 1

\$16,000 = clergy + 2 (or more)

Church Plan = if clergy is covered by the church's health insurance plan

Spouse Plan = if clergy is covered by a spouse's health insurance plan

Opt Out = if clergy chooses to opt out of the health insurance supplement

The columns will automatically total. It is not necessary to total the last row unless amounts are handwritten for exceptions (i.e.: Equitable Compensation applied to Health Supplement). Note reason for exception in the "Explanation" box below totals.

7. Question 1: Indicate YES/NO if clergy receives health supplement to be paid by the church as wages.
  - a. Have Clergy initial this line.
8. Question 2: Indicate YES/NO if clergy to enroll in Church health insurance plan.
  - a. Have Clergy initial this line.
9. Question 3: Indicate YES/NO if clergy is opting out of supplemental compensation for health insurance, with explanation {2.a.} if necessary.
  - a. Have Clergy initial this line.
10. In the space provided, enter the amount of the Clergy Reimbursable Account for business expenses.
11. In the space provided, enter the amount of Continuing Education dollars, indicating if amount IS or IS NOT included in the above Reimbursable Account amount.
12. PRINT THE FORM AND OBTAIN THE REQUIRED SIGNATURES AND CLERGY INITIALS. The following signatures must be included to show approval: Clergy, Presiding Elder of Charge Conference, Staff/Parish Relations Chair, Church Treasurer, and District Superintendent.

Revised 8/11/17